EXHIBIT 83

Message

From: Jeff CHOW [KOM-LEGAL] [/O=KEPPEL GROUP/OU=EXCHANGE ADMINISTRATIVE GROUP

(FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=JEFF.CHOW]

Sent: 9/1/2015 2:17:14 AM

To: Tommy SAM [tommy.sam@keppelom.com]
Subject: FW: Urca and Frade Anticorruption letters

Attachments: ENC_ Cartas de anti-corrupção.msg

Can you contact Yan and tell him to keep this off emails, as we don't want to be seen to colluding with others (as we've been doing it already since the drafts submitted - Fernando used our arguments and drafts, to the most extent)?

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Jeffery S. Chow
General Manager (Legal)
Keppel Offshore & Marine Ltd.
50 Gul Road
Singapore 629351

Tel: +65-6863-7733 (direct)

----Original Message----
From: Yan Naing MYINT [KFE-PJM]
Sent: Thursday, January 08, 2015 11:18 PM
To: Zwi; Tommy SAM
Cc: Julia Waddington Agra [KFB]; Kwok Kai Choong [KFB]; Jeff CHOW [KOM-LEGAL]; HANKIAT LOW; KARINA STOFF; LUCIANA PINA
Subject: Re: Urca and Frade Anticorruption letters

Dear all,
```

I just received this from SETE which they said is approved by BNDES. From quick look, it is much simpler than previous versions. I have highlighted them that English Law has to be changed back to New York Law to be in line with EPC contract (and in previous round, already agreed). Please review and get feedback asap.

Zwi's suggestion is good for us to compare with others that have been approved.

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Best regards,
On 08/01/2015 12:00, "Zwi" <zwi@eaglebr.com.br> wrote:
>Sirs,
>By my last talk with Fernando Barbosa, EEP made same changes to the
>letter and was accepted, I understood by Sete and BNDES and was already
>sign and send by EEP.
>Jeff, please check with Fernando the changes and try to get a copy of
>the new draft accepted by Sete.
>Rgds
>Zwi
>Enviado do meu iPhone
>> Em 08/01/2015, às 14:45, Tommy SAM <tommy.sam@keppelom.com> escreveu:
>>
>> We are not the only one who refuse to give them what they or the bank
>>wished for.
>>
>> Best regards,
>> Tommy
>> On Jan 8, 2015, at 6:37 AM, "Yan Naing MYINT [KFE-PJM]"
>><yannaing.myint@keppelfels.com> wrote:
>>
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>> Dear all,
>>
>> In my contact with Antonio, Exec Mgr from Sete, he just told me that
>>while these letters addressing to SPE rather than banks is accepted,
>>the letter (with deletion from their previously proposed version) is
>>not ok for BNDES and he said Sete legal should get back to us. Just a
>>heads-up. This is still one essential document for BNDES loan, he
>>stressed.
>> Best regards
>>
>>> On 18/12/2014 18:26, "JULIA AGRA" <JULIA.AGRA@kfelsbrasil.com.br>
>>>wrote:
>>>
>>> Dear Yan,
>>>
>>> As approved by Jeff, please find attached the Anticorruption Letters
>>> to be sent to Sete Brasil, for Urca and Frade projects.
>>>
>>> Best regards,
>>>
>>>
>>> Julia Waddington Agra
>>> Keppel FELS Brasil S.A
>>> Advogada Sênior/Senior Legal Officer
>>> Phone: 55 21 21029407
>>> Fax: 55 21 21029425
>>> E-mail: julia.agra@kfelsbrasil.com.br
>>>
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From: Antônio Maceiras [antonio.maceiras@setebr.com]

Sent: 8/1/2015 1:45:19 PM

To: Yan Naing MYINT [KFE-PJM] [yannaing.myint@keppelfels.com]

CC: Jose Pinheiro [jose.pinheiro@setebr.com]

Subject: ENC: Cartas de anti-corrupção

Attachments: image001.gif; image002.gif; Anticorruption Letter (Frade) 08.01.2015.docx; Anticorruption Letter (Urca)

08.01.2015.docx

Dear Yan

According to our last phone call, attached revised letters as accepted by BNDES. Your urgent action is highly appreciated.

Rgds



Antonio Maceiras Pastoriza

Generte Executivo de Engentiade, Consulção e Mortageo TeL/Fax; >55 91 2529-0080 antonio maceina@setetz.com vrvve setaba.com Rua do Humaitá, 275 , 13° andar - Humaitá - RJ

De: Mariana Rosa [mailto:<u>mariana.rosa@setebr.com</u>] **Enviada em:** quinta-feira, 8 de janeiro de 2015 11:24

Para: Jose Pinheiro

Cc: maria.goldberg@setebr.com; Jose Francisco Dutra; Antônio Maceiras; fernanda.zampieri@setebr.com; Ivan Hong

Assunto: Cartas de anti-corrupção

José Pinheiro,

Conforme solicitado, seguem em anexo, as cartas anti-corrupção que devem ser assinadas pela Fernvale para o financiamento de longo prazo de Urca e Frade na forma como aceitas pelo BNDES.

Abs		
Mariana		
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To:	FRADE DRILLING B.V.	
	(the SPE)	
From:	FERNVALE PTE LTD. (the EPC Contractor)	
		Date

Dear Sirs,

Long-term financing in respect of the unit "Frade" (the Unit) to be entered into between, amongst others, the finance parties and Frade Drilling B.V. (the Beneficiary)

We refer to:

- (A) the engineering, procurement and construction contract dated August 2, 2012 between the Beneficiary and the EPC Contractor as EPC contractor (the **EPC Contract**); and
- (B) the sub-contract in respect of the EPC Contract dated November 01, 2012 between the EPC Contractor and Estaleiro Brasfels Ltda. (the **Principal Sub-Contractor**),

(together the Project Agreements).

The EPC Contractor hereby represents and warrants, as at the date of this letter, considering its obligations under the EPC Contract to comply with all applicable laws, that:

- neither in connection with the bidding procedure no. 0966646118 relating to the Project Agreement, nor the construction, testing and installation of the Unit contemplated by the Project Agreement (the **Project**), has it, or any of their directors, officers, employees, or, to the best of its knowledge after due enquiry, agents and no other person acting on behalf of it, made or received any corrupt payments to obtain or retain business or improperly secure a business advantage, which would or might constitute bribery within the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions of 17 December 1997, the Foreign Corrupt Practices Act (15 USC §§ 78dd-1 et seq.), or the United Kingdom Bribery Act 2011 or Law 12,846/2013, any of their corresponding regulations, or any other applicable law, statute or regulation relating to bribery or corruption (including money laundering and all financial record keeping and reporting requirements, rules, regulations and guidelines), including, but not limited to, any offer, gift, payment, promise to pay, commission, fee, loan, rebate, facilitation payment, kickback, or any other consideration or anything of value (**Prohibited Payments**);
- (b) to the best of its knowledge after due enquiry, neither it nor any of its respective subsidiaries or affiliates (including but not limited the Principal Sub Contractor) has made Prohibited Payments in connection with the Project;

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- (c) the Project Agreement to which it is a party has been duly authorised, executed and delivered by it; and
- (d) the execution and delivery of, and performance of obligations by the it under the Project Agreement to which it is a party does not and will not constitute a violation of any present statute, judgment, order, decree, regulation or rule of any court, governmental authority or arbitrator of competent jurisdiction applicable or relating to it, its assets or its business.
- (e) there is no notification, indictment or service of process of it or any of its directors, officers, employees, and, to the best of its knowledge after due enquiry, agents or any other person acting on behalf the EPC Contractor, relating to investigation or proceeding by or with any Government Entity (as defined in the Common Terms Agreement) regarding any fraudulent conduct relating to money laundering, bribery or public improbity (*improbidade administrativa*) involving them in respect of:
 - (i) the construction of the Unit; or
 - (ii) the execution of any Project Agreement.

This letter and any obligations arising out of or in connection with it are governed by English law.

The EPC Contractor irrevocably submits to the jurisdiction of the Courts of England and Wales, including in connection with any dispute relating to any non-contractual obligations arising out of or in connection with this letter.

Yours faithfully,
By:
As authorised signatory for

FERNVALE PTE LTD.

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To:	URCA DRILLING B.V.	
	(the SPE)	
From:	FERNVALE PTE LTD. (the EPC Contractor)	
		Date

Dear Sirs.

Long-term financing in respect of the unit "Urca" (the Unit) to be entered into between, amongst others, the finance parties and Urca Drilling B.V. (the Beneficiary)

We refer to:

- (A) the engineering, procurement and construction contract dated December 16, 2011 between the Beneficiary and the EPC Contractor as EPC Contractor (the **EPC Contract**); and
- (B) the sub-contract in respect of the EPC Contract dated December 16, 2011 between the EPC Contractor and Estaleiro Brasfels Ltda. (the **Principal Sub-Contractor**),

(together the Project Agreements).

The EPC Contractor hereby represents and warrants, as at the date of this letter, considering its obligations under the EPC Contract to comply with all applicable laws, that:

- (a) neither in connection with the bidding procedure no. 0966646118 relating to the Project Agreement, nor the construction, testing and installation of the Unit contemplated by the Project Agreement (the **Project**), has it, or any of their directors, officers, employees, or, to the best of its knowledge after due enquiry, agents and no other person acting on behalf of it, made or received any corrupt payments to obtain or retain business or improperly secure a business advantage, which would or might constitute bribery within the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions of 17 December 1997, the Foreign Corrupt Practices Act (15 USC §§ 78dd-1 et seq.), or the United Kingdom Bribery Act 2011 or Law 12,846/2013, any of their corresponding regulations, or any other applicable law, statute or regulation relating to bribery or corruption (including money laundering and all financial record keeping and reporting requirements, rules, regulations and guidelines), including, but not limited to, any offer, gift, payment, promise to pay, commission, fee, loan, rebate, facilitation payment, kickback, or any other consideration or anything of value (**Prohibited Payments**);
- (b) to the best of its knowledge after due enquiry, neither it nor any of its respective subsidiaries or affiliates (including but not limited the Principal Sub Contractor) has made Prohibited Payments in connection with the Project;

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- (c) the Project Agreement to which it is a party has been duly authorised, executed and delivered by it; and
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- (e) there is no notification, indictment or service of process of it or any of its directors, officers, employees, and, to the best of its knowledge after due enquiry, agents or any other person acting on behalf the EPC Contractor, relating to investigation or proceeding by or with any Government Entity (as defined in the Common Terms Agreement) regarding any fraudulent conduct relating to money laundering, bribery or public improbity (*improbidade administrativa*) involving them in respect of:
 - (i) the construction of the Unit; or
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Yours faithfully,
By:
As authorised signatory for

FERNVALE PTE LTD.

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